

810-8-1-.18 Procedure for Issuing Refund of Gasoline and Motor Fuel Excise Taxes for Agricultural Purposes and for the Delivery of Biomass Products.
(NEW RULE)

(1) With respect to gasoline and motor fuel taxes which are required to be added to the price of gasoline and undyed (clear) diesel fuel and which are paid over to the State by the distributor and not the consumer, those taxpayers exempt from the tax under the provisions of Section 40-17-300, Code of Alabama 1975, shall pay the appropriate tax at the time of purchase and shall be refunded a portion of the tax at a rate of \$.11 per gallon for gasoline and undyed (clear) diesel fuel. The refund will be applied for on an annual basis and must be filed on or before March 31 of the year following the twelve (12) month period ending December 31.

(a) For the period covering January 1, 2008 through August 5, 2008, taxpayers can apply for a refund of the gasoline excise tax for gasoline used in tractors and farm machinery. The amount of the refund allowed is \$.15 per gallon.

(b) Effective August 6, 2008, taxpayers can apply for the refund of the excise taxes on gasoline and motor fuel for fuel used in tractors and farm machinery and for vehicles transporting biomass from a farm to a facility that uses the biomass to produce electricity. The amount of the refund allowed is \$.11 per gallon. However, the portion pertaining to the transportation of biomass is capped at \$1,000 annually.

(2) Claims for refund shall be made on forms furnished by the Department of Revenue, properly attested to, along with a copy of the original purchase invoices and the other information listed in item (4) below. The purchase invoice must show the following:

- (a) Date of sale,
- (b) Name and address of vendor,
- (c) Type of fuel,
- (d) Number of gallons purchased,
- (e) Tax as a separate line item or statement that the state excise tax is included in the price per gallon.

(3) The claimant shall maintain a daily withdrawal log of all gasoline and undyed (clear) diesel fuel. The log must include:

- (a) Date of withdrawal,
 - (b) Type of equipment and equipment identification number,
 - (c) Number of gallons of fuel placed in qualifying vehicles or tractors.
- (4) When filing a claim for refund, the claimant must submit the following:
- (a) Purchase invoices,
 - (b) List of all tractors and farm machinery for which refund applies,

(c) List of on-road vehicles that transport biomass to a facility that generates electricity including year, make and model of each vehicle, the vehicle identification number and tag number,

(d) Withdrawal log or other documentation showing the amount of fuel placed in qualifying vehicles and/or tractors,

(e) If applicable, the name and address of the facility that the biomass is delivered to for the generation of electricity and the number of miles from the farm to the facility that biomass is delivered to and documentation from the facility showing the date the biomass was delivered. (Refund is not allowed for the fuel used from the facility to the farm)

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Authority: Sections 40-2A-7(a)(5) and 40-17-152, Code of Alabama 1975

History: